

UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF NORTH CAROLINA  
RALEIGH DIVISION

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In Re:

**Linda Virginia Mckeel And Donald Lee  
Hughes Jr.**

Social Security No.xxx-xx-7382 and xxx-xx-3318  
Address:193 Bridges Lane, Youngsville , NC 27596-

Case No. 09-09941- -  
Chapter 13

Debtors

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**NOTICE OF OBJECTION TO CLAIM**

The Debtors have filed an objection to your claim in this bankruptcy case.

Your claim may be reduced, modified, or eliminated. You should read these papers carefully and discuss them with your attorney, if you have one.

If you do not want the court to eliminate or change your claim, then on or before August 26, 2010, you or your attorney must file with the Court, pursuant to Local Rule 9014-1, a written response, an answer explaining your position, and a request for hearing at: Clerk, U.S. Bankruptcy Court, Post Office Box 1441, Raleigh, N.C. 27602-1441.

If you mail your response to the court for filing, you must mail it early enough so that court will **receive** it on or before the date stated above. **You must also mail a copy to the following:**

John T. Orcutt Attorney 6616-203 Six Forks Rd. Raleigh, N.C. 27615	John F. Logan CHAPTER 13 TRUSTEE P.O. Box 61039 Raleigh, N.C. 27661-1039
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If a response and a request for hearing is filed in writing on or before the date set above, a hearing will be conducted on the objection to claim at a date, time and place to be later set and all parties will be notified accordingly. If you or your attorney do not take these steps, the court may decide that you do not oppose the objection to your claim.

Dated: July 28, 2010

**LAW OFFICES OF JOHN T. ORCUTT, P.C.**

/s Koury Hicks

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Koury Hicks  
Attorney for Debtors  
6616-203 Six Forks Rd.  
Raleigh, N.C. 27615  
(919) 847-9750

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**OBJECTION TO CLAIM**

**NOW COMES** the Debtors above-named, through counsel, who respectfully object to the proof of claim filed by the creditor INTERNAL REVENUE SERVICE ("IRS") and dated April 27, 2010, for the following reasons:

1. That on November 13, 2009, the Debtors filed a petition for Chapter 13 bankruptcy protection.
2. That on December 4, 2009, the IRS filed a proof of claim stating priority taxes of \$2,165.10 for tax year 2006, and unsecured general claims of \$194,735.32 for tax years 1989 through 1994.
3. That on December 11, 2009, the IRS filed an amended proof of claim stating priority claims of \$160.41 for tax year 2006, and unsecured general claims of \$194,735.32 for tax years 1989 through 1994.
4. That on April 22, 2010, the IRS filed an amended proof of claim stating priority claims of \$49,423.42 for tax years 1997 through 1999 and 2006, and unsecured general claims of \$194,735.32 for tax years 1989 through 1994.
5. That on April 27, 2010, the IRS filed an amended proof of claim stating priority claims of \$49,423.42 for tax years 1987 through 1989 and 2006, and unsecured general claims of \$194,735.32 for tax years 1989 through 1994.
6. Per the IRS's April 27, 2010 proof of claim, the taxes owed for tax years 1987 through 1989 were assessed by exam. However, the proof of claim fails to provide a date of the examination or a date of assessment. Without this information, it can not be determined whether the IRS is entitled to priority status.

**WHEREFORE**, the Debtors pray that the Court enter an Order determining the IRS's claim for tax years 1987 through 1989 to be classified as non-priority unsecured, and such other relief that is just and proper.

Dated: July 28, 2010

**LAW OFFICES OF JOHN T. ORCUTT, P.C.**

/s Koury Hicks

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Koury Hicks

NC Bar Number 36204

6616-203 Six Forks Road

Raleigh, N.C. 27615

(919) 847-9750

**CERTIFICATE OF SERVICE**

I, Koury Hicks, certify under penalty of perjury that I am, and at all times hereinafter mentioned was, more than eighteen (18) years of age and that on July 28, 2010. I served copies of the foregoing **NOTICE OF OBJECTION** and **OBJECTION TO CLAIM** by certified first-class U.S. mail, return receipt requested, addressed to the following parties:

INTERNAL REVENUE SERVICE

**Attn: Managing Agent**

Po Box 21126

Philadelphia, PA 19114-

INTERNAL REVENUE SERVICE

**Attn: Managing Agent**

Debra L. Harris-Swink

320 Federal Pl. Rm. 335

Greensboro, NC 27401-

and by automatic electronic noticing upon the following Trustee:

John F. Logan

Chapter 13 Trustee

/s Koury Hicks

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Koury Hicks